

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS

|                           |   |          |
|---------------------------|---|----------|
| UNITED STATES OF AMERICA, | ) |          |
|                           | ) | Case No. |
| Plaintiff,                | ) |          |
|                           | ) |          |
| v.                        | ) |          |
|                           | ) |          |
| WAYMAN O. TIDWELL,        | ) |          |
|                           | ) |          |
| Defendant.                | ) |          |
| _____                     | ) |          |

**COMPLAINT**

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action against defendant Wayman O. Tidwell for his unpaid federal income taxes and trust fund recovery penalties. For its complaint, the United States alleges as follows:

**JURISDICTION, PARTIES, AND PROPERTY**

1. The district court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1331, 1340, and 1345, and 26 U.S.C. § 7402.
2. The defendant Wayman O. Tidwell resides within the jurisdiction of this Court.
3. At all times relevant to this action, Wayman O. Tidwell was the owner and corporate officer of Glazed Structures, Inc., which specializes in the installation of glazed windows and doors.
4. Tidwell has operated his company under the auspices of at least four different corporate names since the late 1990s.

**COUNT ONE****(Claim to Reduce Income Tax Liabilities to Judgment against Wayman O. Tidwell)**

5. The United States incorporates by reference paragraphs 1 and 2 as if specifically realleged herein.

6. A delegate of the Secretary of the Treasury made assessments against Wayman O. Tidwell for income taxes and penalties for the periods, on the dates, and in the amounts described below, which have balances due with accruals, and costs as of May 20, 2019, as follows:

| <b>Tax Period Ending</b> | <b>Assessment Date</b>                 | <b>Assessment Type</b>                                 | <b>Amount Assessed</b>                | <b>Balance Due</b>  |
|--------------------------|--|--|---------------------------------------|---------------------|
| 12/31/2009               | 10/7/2013<br>10/7/2013                 | Tax<br>Accuracy Penalty                                | \$19,490.00<br>\$3,898.00             | \$37,209.80         |
| 12/31/2013               | 11/24/2014<br>11/24/2014               | Tax<br>Failure to Pay Penalty                          | \$83,130.00<br>\$2,727.72             | \$84,026.50         |
| 12/31/2014               | 11/23/2015<br>11/23/2015<br>11/23/2015 | Tax<br>Estimated Tax Penalty<br>Failure to Pay Penalty | \$30,996.00<br>\$549.00<br>\$1,225.32 | \$44,810.46         |
|                          |  |  | <b>Total:</b>                         | <b>\$166,046.76</b> |

7. Notice of the liabilities described in paragraph 6 was given to, and payment demanded from, Wayman O. Tidwell.

8. Despite proper notice and demand, Wayman O. Tidwell failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, he remains liable to the United States in the amount of \$166,046.76, plus statutory additions accruing from and after May 20, 2019.

**COUNT TWO**  
**(Claim to Reduce Trust Fund Tax Liabilities to Judgment against Wayman O. Tidwell)**

9. The United States incorporates by reference paragraphs 1 through 4 as if specifically realleged herein.

10. On June 8, 2009, a delegate of the Secretary of the Treasury made assessments against Wayman O. Tidwell pursuant to the provisions of 26 U.S.C. § 6672 by reason of his willful failure to collect, truthfully account for and pay over to the United States the income and employees' portion of the Federal Insurance Contributions Act ("FICA") taxes withheld from the wages of the employees of Glazed Structures, Inc., for the periods and in the amounts described below, which have balances due with interest, accruals, and costs as of May 20, 2019, as follows:

| <b>Tax Period Ending</b> | <b>Amount Assessed</b> | <b>Balance Due</b> |
|--------------------------|------------------------|--------------------|
| 3/31/2002                | \$15,400.75            | \$6,425.99         |
| 6/30/2002                | \$16,830.29            | \$24,259.55        |
| 9/30/2002                | \$17,980.00            | \$25,916.77        |
| 12/31/2002               | \$15,897.16            | \$19,742.96        |
| 3/31/2003                | \$12,345.54            | \$17,795.16        |
| 6/30/2003                | \$15,150.71            | \$19,142.83        |
| 9/30/2003                | \$19,403.39            | \$27,968.52        |
| 12/31/2003               | \$23,949.20            | \$34,520.97        |
| 3/31/2005                | \$14,698.81            | \$21,187.22        |
|                          | <b>Total:</b>          | \$196,959.97       |

11. Notice of the liabilities described in paragraph 10 was given to, and payment demanded from, Wayman O. Tidwell.

12. Despite proper notice and demand, Wayman O. Tidwell has failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, he remains liable to the United States in the amount of \$196,959.97, plus statutory additions from and after May 20, 2019.

13. Wayman O. Tidwell was a person required to collect, truthfully account for, or pay over the employment taxes of Glazed Structures, Inc., as evidenced by the fact that he was the owner and corporate officer.

14. Wayman O. Tidwell willfully failed to collect, truthfully account for, or pay over the employment taxes of Energy Glazed Structures, Inc., as evidenced by the fact that Glazed Structures, Inc., used employment taxes withheld from its employees' wages to pay its operating expenses instead of paying them over to the IRS.

WHEREFORE, the plaintiff United States of America prays for a judgment determining that:

A. The defendant Wayman O. Tidwell is liable to plaintiff United States for income tax liabilities for the periods ending December 31, 2009, December 31, 2013, and December 31, 2014, in the amount of \$166,046.76, plus statutory additions accruing from and after May 20, 2019, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

B. The defendant Wayman O. Tidwell is liable to plaintiff United States for trust fund taxes under 26 U.S.C. § 6672 in regard to Glazed Structures, Inc., for the periods ending March 31, 2002, June 30, 2002, September 30, 2002, December 31, 2002, March 31, 2003, June

30, 2003, September 30, 2003, December 31, 2003, and March 31, 2005, in the amount of \$196,959.97, plus statutory additions accruing from and after May 20, 2019, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c); and,

C. The United States of America shall recover its costs, and be awarded such other and further relief as the Court determines is just and proper.

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General  
Tax Division, U.S. Department of Justice

*/s/ Mary A. Stallings*  
MARY A. STALLINGS  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 55  
Washington, D.C. 20044  
202-616-2604 (v)  
202-514-5238 (f)  
Mary.A.Stallings@usdoj.gov

CIVIL COVER SHEET

The ILND 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (See instructions on next page of this form.)

I. (a) PLAINTIFFS

(b) County of Residence of First Listed Plaintiff

(Except in U.S. plaintiff cases)

(c) Attorneys (firm name, address, and telephone number)

DEFENDANTS

County of Residence of First Listed Defendant

(In U.S. plaintiff cases only)

Note: In land condemnation cases, use the location of the tract of land involved.

Attorneys (if known)

II. BASIS OF JURISDICTION (Check one box, only.)

☐ 1 U.S. Government Plaintiff

☐ 2 U.S. Government Defendant

☐ 3 Federal Question (U.S. Government not a party)

☐ 4 Diversity (Indicate citizenship of parties in Item III.)

III. CITIZENSHIP OF PRINCIPAL PARTIES (For Diversity Cases Only.)

(Check one box, only for plaintiff and one box for defendant.)

|   | PTF                        | DEF                        |   | PTF                        | DEF                        |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business in This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business in Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Check one box, only.)

| CONTRACT  | TORTS  | PRISONER PETITIONS | LABOR | OTHER STATUTES |
|---|--|--------------------|-------|----------------|
| <div><input type="checkbox"/> 110 Insurance</div> <div><input type="checkbox"/> 120 Marine</div> <div><input type="checkbox"/> 130 Miller Act</div> <div><input type="checkbox"/> 140 Negotiable Instrument</div> <div><input type="checkbox"/> 150 Recovery of Overpayment &amp; Enforcement of Judgment</div> <div><input type="checkbox"/> 151 Medicare Act</div> <div><input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans)</div> <div><input type="checkbox"/> 153 Recovery of Veteran's Benefits</div> <div><input type="checkbox"/> 160 Stockholders' Suits</div> <div><input type="checkbox"/> 190 Other Contract</div> <div><input type="checkbox"/> 195 Contract Product Liability</div> <div><input type="checkbox"/> 196 Franchise</div> | <div><div>PERSONAL INJURY</div><div><input type="checkbox"/> 310 Airplane</div><div><input type="checkbox"/> 315 Airplane Product Liability</div><div><input type="checkbox"/> 320 Assault, Libel &amp; Slander</div><div><input type="checkbox"/> 330 Federal Employers' Liability</div><div><input type="checkbox"/> 340 Marine</div><div><input type="checkbox"/> 345 Marine Product Liability</div><div><input type="checkbox"/> 350 Motor Vehicle</div><div><input type="checkbox"/> 355 Motor Vehicle Product Liability</div><div><input type="checkbox"/> 360 Other Personal Injury</div><div><input type="checkbox"/> 362 Personal Injury - Medical Malpractice</div></div> <div><div>PERSONAL INJURY</div><div><input type="checkbox"/> 530 General</div><div><input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability</div><div><input type="checkbox"/> 368 Asbestos Personal Injury Product Liability</div></div> <div><div>PERSONAL PROPERTY</div><div><input type="checkbox"/> 370 Other Fraud</div><div><input type="checkbox"/> 371 Truth in Lending</div><div><input type="checkbox"/> 380 Other Personal Property Damage</div><div><input type="checkbox"/> 385 Property Damage Product Liability</div></div> |                    |       |                |

 ☐ 510 Motions to Vacate Sentence  ☐ 530 General  ☐ 535 Death Penalty  Habeas Corpus:  ☐ 540 Mandamus & Other  ☐ 550 Civil Rights  ☐ 555 Prison Condition  ☐ 560 Civil Detainee - Conditions of Confinement |

V. ORIGIN (Check one box, only.)

☐ 1 Original Proceeding

☐ 2 Removed from State Court

☐ 3 Remanded from Appellate Court

☐ 4 Reinstated or Reopened

☐ 5 Transferred from Another District (specify)

☐ 6 Multidistrict Litigation

☐ 8 Multidistrict Litigation Direct File

VI. CAUSE OF ACTION (Enter U.S. Civil Statute under which you are filing and write a brief statement of cause.)

VII. PREVIOUS BANKRUPTCY MATTERS (For nature of suit 422 and 423, enter the case number and judge for any associated bankruptcy matter previously adjudicated by a judge of this Court. Use a separate attachment if necessary.)

VIII. REQUESTED IN COMPLAINT:

☐ Check if this is a class action Under rule 23, Demand \$ F.R.CV.P.

Check Yes only if demanded in complaint.  
Jury Demand: ☐ Yes ☐ No

IX. RELATED CASE(S) IF ANY (See instructions)

Judge

Case Number

X. Is this a previously dismissed or remanded case? ☐ Yes ☐ No If yes, Case #

Date Signature of attorney of record Name of Judge

## Authority for Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

**I. (a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.

(b) County of Residence. For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)

(c) Attorneys. Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".

**II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.

United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.

United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.

Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.

Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; NOTE: federal question actions take precedence over diversity cases.)

**III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.

**IV. Nature of Suit.** Place an "X" in the appropriate box. If the nature of suit cannot be determined, be sure the cause of action, in Section VI below, is sufficient to enable the deputy clerk or the statistical clerk(s) in the Administrative Office to determine the nature of suit. If the cause fits more than one nature of suit, select the most definitive.

**V. Origin.** Place an "X" in one of the six boxes.

Original Proceedings. (1) Cases which originate in the United States district courts.

Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.

Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.

Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.

Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.

Multidistrict Litigation. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407. When this box is checked, do not check (5) above.

**VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. Do not cite jurisdictional statutes unless diversity. Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service

**VII. Previous Bankruptcy Matters** For nature of suit 422 and 423 enter the case number and judge for any associated bankruptcy matter previously adjudicated by a judge of this court. Use a separate attachment if necessary.

**VIII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P. Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.

**IX. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

**X. Refiling Information.** Place an "X" in the Yes box if the case is being refiled or if it is a remanded case, and indicate the case number and name of judge. If this case is not being refiled or has not been remanded, place an "X" in the No box.

**Date and Attorney Signature.** Date and sign the civil cover sheet.